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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Confirmation No.: 8765

Applicants : Shuhei OGAWA, et al.
 U.S. Serial No. : 10/522,569
 Filed : November 17, 2005
 Examiner : Allan W. Olsen
 Group Art Unit : 1763
 For : ETCHING METHOD

**RESPONSE TO NOTICE OF
 NON-COMPLIANT AMENDMENT**

Commissioner for Patents
 P.O. Box 1450
 Alexandria, VA 22313-1450

Sir:

This is in response to a Notice of Non-Compliant Amendment mailed by the U.S. Patent and Trademark Office relative to the above-identified application on December 13, 2007.

According to the Notice, the Amendment filed on October 3, 2007 is considered non-compliant because the October 3 Amendment "does not show markups relative to the after final amendment. The after final amendment filed on 07/9/2007 for claim 1 deleted 'by a plasma of an etching . . . ' but the amendment filed with the RCE on 10/03/2007 included this deleted text."

According to an Advisory Action mailed on August 14, 2007, the Amendment filed on July 9, 2007 was not entered. Therefore, in the "Listing of Claims" in the Amendment filed on October 3, 2007, the claims did not have to include the revisions made in the July 9 Amendment. Thus, Applicants respectfully submit that the Amendment filed on December 13, 2007 is compliant with 37 CFR 1.121.

Accordingly, Applicants request that the Notice of Non-Compliant Amendment be withdrawn.

If any fees under 37 CFR §1.16 or §1.17 are due in connection with this filing, please charge the fees to Deposit Account No. 02-4300, Order No. 033082M239.

Respectfully submitted,

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MAM/MM/cvj